

House Bill 112

By: Representatives Gordon of the 162nd, Bryant of the 160th, Day of the 163rd, Stephens of the 161st, Carter of the 159th, and others

A BILL TO BE ENTITLED
AN ACT

To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem tax exemption of property, so as to provide for definitions; to provide that local tax officials shall provide the new owner of a property with appropriate homestead exemption forms upon the conveyance of such property; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem tax exemption of property, is amended by adding a new Code section to read as follows:

"48-5-57.

(a) For the purposes of this Code section:

(1) 'Conveyance' means the sale of real estate and the subsequent recording of the deed for such real estate with the clerk's office for the superior court in the jurisdiction in which such property is located.

(2) 'Tax official' means the tax collector or tax commissioner with respect to state, county, and school district ad valorem tax purposes and the municipal governing authority or designee thereof with respect to municipal ad valorem taxes for municipal purposes pursuant to any local Act homestead exemption.

(b) Upon a conveyance, a tax official shall transmit by mail to the new owner of a piece of real estate all relevant homestead exemption forms for its jurisdiction."

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.